107TH CONGRESS 2D SESSION

S. 2121

To amend section 313 of the Tariff Act of 1930 to simplify and clarify certain drawback provisions.

IN THE SENATE OF THE UNITED STATES

APRIL 12, 2002

Mr. Breaux (for himself and Ms. Landrieu) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend section 313 of the Tariff Act of 1930 to simplify and clarify certain drawback provisions.

| 1 | Be it enacted by the Senate and House of Representa- | | | | | | |
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| 2 | tives of the United States of America in Congress assembled, | | | | | | |
| 3 | SECTION 1. UNUSED MERCHANDISE DRAWBACK. | | | | | | |
| 4 | (a) In General.—Section 313(j) of the Tariff Act | | | | | | |
| 5 | of 1930 (19 U.S.C. 1313(j)) is amended— | | | | | | |
| 6 | (1) in paragraph (1), by striking, "because of | | | | | | |
| 7 | its" and inserting "upon entry or"; | | | | | | |
| 8 | (2) in paragraph (2), by striking, "because of | | | | | | |
| 9 | its" and inserting "upon entry or"; and | | | | | | |

| 1 | (3) by | adding | at | the | end | the | following | new |
|---|------------|--------|----|-----|-----|-----|-----------|-----|
| 2 | paragraph; | | | | | | | |

- 3 "(5) No prior notification of intent to export is 4 required to be provided to the Customs Service for 5 any exports under this subsection.".
- any exports under this subsection.".

 (b) Effective Date.—The amendments made by
 this section shall take effect on the date of enactment of
 this Act, and shall apply to drawback claims filed on or
 after such date and to drawback entries filed before that
 date if the liquidation of the entry is not final on such

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11 date.